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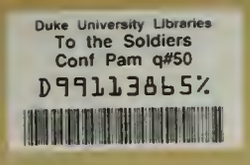
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To the Soldiers
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Office of Auditor of South Carolina.

COLUMBIA, 15TH SEPTEMBER, 1864.

To the Soldiers' Boards of Relief of South Carolina

GENTLEMEN: I beg leave, respectfully, to call your attention to the provision of the Appropriation Act, passed by the Legislature on the 17th of December, 1863, requiring the Boards for the relief of the families of Soldiers to "make, respectively, an annual report, on the 1st day of November in each year, to the State Auditor, to be, by that officer, consolidated and reported to the next succeeding Legislature."

The annual report here required is understood to be in the place and stead of the one hitherto made directly to the Legislature.

To enable the undersigned to condense from these reports all important information, and to embody the same in a general report to be submitted to the Legislature on the first day of the session, the following suggestions are respectfully submitted:

1. **Appropriation by Legislature.**—It is desirable that the fiscal year of the respective Boards end on the 30th day of September, and that their annual accounts be made up to that day. These accounts should exhibit the sums of money received from the State Treasury since the date of the last annual report to the Legislature; the manner in which the said sums have been disbursed; the aggregate number of families relieved thereby; and the number of adults and children embraced in the families so relieved.

2. **Tax in Kind.**—It would furnish the materials for a most interesting and valuable tabular statement of the results of this tax, if the Boards will submit in their annual reports a *consolidated* abstract of the quantity of rice, corn, and wheat, and of cotton yarns, cloth, leather, salt, and other manufactures received by them respectively, under the Act of the 19th of December, 1863, imposing a tax in kind for "the support of the families of soldiers." And the value of this information would be greatly enhanced if a statement can be furnished by each Board of the quantity of grain and manufactures collected in their respective Districts or Parishes; the quantity received from, or sent to, other Districts or Parishes under the provisions of the said Act; the mode adopted for the distribution of the articles so collected and received; the number of families thereby relieved; and the amount of funds derived from the sale or commutation of the tax in kind and paid into the State Treasury for apportionment.

3. **Supplies from Commissary.**—It is also very desirable that a *general* statement be submitted by each Board of the cotton cloth, cotton and wool cards, rice, corn, salt, and other supplies purchased during the year from the Commissary General of the State; the aggregate sum paid to him for each description of the said supplies; the mode adopted for the distribution of the same, whether by sale or in kind; the circumstances and number of the families to whom the said distribution was made; the prices charged for the said supplies when sold; the aggregate amount received from the sales of each description of supplies, and the appropriation and disbursement of the amounts so received.

It is not intended by the foregoing suggestions to interfere in any manner with the form or subjects matter of the reports of the Boards addressed by this Circular. These are left, as heretofore, to the discretion of each Board, many of whom have exhibited in previous returns a commendable anxiety to place permanently upon record a detailed account of all their transactions in the matter of the responsible trust committed to them by the Legislature. The main purpose of this communication is to secure, as far as practicable, uniformity in respect to the character of the information to be embraced in the reports of the various Boards, and to insure, if possible, the receipt at this office of the said reports on or before the day fixed by the Legislature for their being sent in. All suggestions and recommendations from the said Boards, having for their object the advantage of the beneficiaries under their charge, or contemplating the more efficient carrying out of the purposes of the Legislature in their behalf, will be submitted by the undersigned to that body on the earliest practicable day of the approaching session.

With great respect, I am, gentlemen,

Your obedient servant,

JAMES TUPPER,

Auditor of So. Ca.

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